

**STATE OF GEORGIA
COUNTY OF FULTON
CITY OF SOUTH FULTON**

ORD- 2019-021

**AN ORDINANCE TO ESTABLISH THE 2019 MILLAGE RATE FOR THE CITY
PROPERTY TAX FOR THE CITY OF SOUTH FULTON, GEORGIA, AND FOR
OTHER LAWFUL PURPOSES**

WHEREAS, the City of South Fulton ("City") is a municipal corporation duly organized and existing under the laws of the State of Georgia and is charged with providing public services to local residents; and

WHEREAS, the City is charged with operating and maintaining City Government and pursuant to Section 1.12(b)(40) of the Charter of the City to provide for the assessment of ad valorem property taxes on all real and personal property subject to ad valorem taxation; and

WHEREAS, the City wishes to levy a millage rate for purposes of financing, in whole or in part, the City's expenses for the Fiscal Year 2020 and

WHEREAS, Chapter 5 of Title 48 of the Official Code of Georgia Annotated authorizes municipalities to impose ad valorem taxes on property; and

WHEREAS, the City's anticipated millage rate will not result in a tax increase; and

WHEREAS, pursuant to O.C.G.A. § 48-5-32 and Ga. Comp. R. & Regs. 560-11-2-.58, the City has properly given notice a week prior to the establishment of the millage rate; and

WHEREAS, the Mayor and City Council has determined that it is in the best interest of, and necessary to meet the expenses and obligations of, the City to set a levy in the amount of **11.579 mills** on each \$1,000.00 of taxable value for all property subject to ad valorem taxation by the City.

NOW, THEREFORE, BE IT RESOLVED by the Mayor and City Council of the City as follows:

1. **Establishment of the Millage Rate for 2019.** The ad valorem tax at the rate for the City for the 2020 Fiscal Year on property subject to ad valorem taxation by the City, is hereby fixed at **11.579** mills on each \$1,000 of taxable value or any part thereof of the value of all real and personal property which under the Laws of this State is subject to taxation within the corporate limits of the City for this purpose. Said millage rate is hereby levied for general government purposes.

2. **Tax Commissioner to Collect.** The Tax Commissioner of Fulton County or other designated tax collector is hereby authorized to bill and collect ad valorem taxes for the City for Fiscal Year Budget 2020 based on the millage rate set herein and to take, on behalf of the City, such actions authorized by the approved contract with the Tax Commissioner and the State of Georgia law as may be necessary for this process.
3. **Establishment of Rollback Rate.** The Treasurer is hereby authorized to execute the Millage Rate Rollback Calculation Worksheet based upon the millage rate hereby adopted by the Mayor and City Council and submit same to the Tax Commissioner of Fulton County.
4. **Full Force and Effect.** That this Resolution shall be and remain in full force and effect from and after its date of adoption.
5. **Approval of Execution.** The Mayor is hereby authorized to sign all documents necessary to effectuate this resolution. The City Clerk is authorized to execute, attest to, and seal any document that may be necessary to effectuate this Resolution, subject to approval as to form by the City Attorney.
6. **Severability.** To the extent, any portion of this Resolution is declared invalid, unenforceable or non-binding, that shall not affect the remaining portions of this Resolution.
7. **Repeal of Conflicting Provisions.** All City Resolutions are hereby repealed to the extent they are inconsistent with this resolution.
8. **Effective Date.** This Resolution shall take effect immediately.

THIS RESOLUTION adopted this 8th day of August 2019.

CITY OF SOUTH FULTON, GEORGIA



WILLIAM "BILL" EDWARDS, MAYOR

ATTEST:



S. DIANE WHITE, CITY CLERK

APPROVED AS TO FORM:



EMILIA WALKER CITY ATTORNEY



The foregoing Ordinance No. **2019-021** adopted on August 8, 2019 was offered by Councilmember Willis, who moved its approval. The motion was seconded by Councilmember Baker, and being put to a vote, the result was as follows:

	AYE	NAY
William "Bill" Edwards, Mayor	_____	_____
Catherine Foster Rowell, Mayor Pro Tem	_____√_____	_____
Carmalitha Lizandra Gumbs	_____	_____√_____
Helen Zenobia Willis	_____√_____	_____
Gertrude Naeema Gilyard	_____	_____
Rosie Jackson	_____√_____	_____
khalid kamau	_____√_____	_____
Mark Baker	_____√_____	_____



PUBLIC NOTICE

NOTICE OF PROPERTY TAX INCREASE

The City of South Fulton has tentatively adopted a millage rate which will require a levy of 11.579 mills for 2019. All concerned citizens are invited to the three public hearings on this tax increase to be held at the South Fulton Service Center Auditorium located at, 5600 Stonewall Tell Road, South

Fulton, GA 30349 at the following dates and times:

- **First and Second Public Hearings Thursday, August 1, 2019 at 10:00 A.M. and 6:00 P.M.**
- **Third Public Hearing and setting of millage rate will be on Thursday, August 8, 2019 at 6:00 P.M.**

If you have any questions or concerns, please contact the City Clerk at diane.white@cityofsouthfultonga.gov or call 470-809-7712. Thank you.

The City of South Fulton has tentatively adopted a millage rate which will require an increase in property taxes by 5.26 percent. All concerned citizens are invited to the public hearing on this tax increase to be held at the South Fulton Service Center Auditorium at 5600 Stonewall Tell Road, College Park, GA 30349 on August 1, 2019 at 10:00 am and 6:00 pm.

An additional public hearing on this tax increase will be held at the South Fulton Service Center Auditorium at 5600 Stonewall Tell Road, College Park, GA 30349 on August 8, 2019 at 6:00 pm.

This tentative increase will result in a millage rate of 11.579 mills, an increase of 0.579 mills. Without this tentative tax increase, the millage rate will be no more than 11.000 mills. The proposed tax increase for a home with a fair market value of \$100,000 is approximately \$5.80 and the proposed tax increase for non-homestead property with a fair market value of \$125,000 is approximately \$29.00.

CURRENT 2019 TAX DIGEST AND FIVE-YEAR HISTORY OF LEVY

Description	2017	2018	2019
Real	1,925,185,260	2,408,502,730	2,723,649,990
Personal	1,134,210,892	908,673,462	655,589,933
Motor Vehicles	59,199,320	0	4,376,100
Mobile Homes	5,600	5,600	5,600
Timber – 100%	18,000	0	0
Heavy Duty Equipment	156,184	5,200	39,123
Gross Digest	3,118,775,256	3,317,196,982	3,383,660,746
Exemptions	919,192,932	669,489,200	728,618,875
Net Digest	2,199,697,894	2,647,707,792	2,655,041,871
FLPA Reimbursement Value			
Adjusted Net M & O Digest	2,199,697,894	2,647,707,792	2,655,041,871
Gross M & O millage rate	7.719	11.579	11.579
Less Millage rate rollback	0	0	0
Net M & O Millage rate	7.719	11.579	11.579
Net Taxes Levied	16,906,218.29	33,907,936.21	30,742,730

CITY OF SOUTH FULTON FY2020 TENTATIVE BUDGET (OCT 2019 – SEPT 2020)

REVENUES	FY 2017 Adopted	FY 2018 Actual	FY 2019 Amended	FY 2020 Proposed
Taxes	12,289,634	44,563,253	61,901,682	63,068,536
License	320,000	1,822,564	1,786,000	3,828,500
Fines & Forfeitures	174,291	278,348	380,000	325,000
Charge For Service	877,683	606,420	648,755	498,920
Other Financing Sources	3,125,000	2,918,267	4,449,500	4,395,996
Borrowing	10,000,000	-	-	-
Total Proposed Reven	26,786,609	50,188,852	69,165,937	72,116,952
EXPENDITURES	FY 2017 Adopted	FY 2018 Actual	FY 2019 Amended	FY 2020 Proposed
Legislative	360,516	448,387	1,885,369	3,339,328
Executive	483,712	1,091,584	1,287,325	1,588,658
Gen & Admin	2,235,183	5,534,741	9,407,765	12,220,041
Judicial	814,901	612,473	1,113,949	699,083
Public Safety	17,814,390	31,136,919	27,946,613	33,012,898
Parks & Recreation	2,400,775	4,862,923	3,229,231	3,963,922
Debt Servicing	20,500	322,566	12,296,000	500,000
Capital	-	-	-	1,658,965
Public Works	2,244,774	7,339,476	10,515,685	12,650,057
Other Financing Uses	411,858	-	1,484,000	2,484,000
Total Expenditure	26,786,609	51,349,069	69,165,937	72,116,952
Excess(deficiency)		(1,160,217)		
Total Budget	26,786,609	50,188,852	69,165,937	72,116,952

COMPUTATION OF MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES FOR YEAR 2019

COUNTY **FULTON** TAXING JURISDICTION **46 - SOUTH FULTON**

INFORMATION FOR THE SHADED PORTIONS OF THIS SECTION MUST BE ENTERED

This information will be the actual values and millage rates certified to the Department of Revenue for the applicable tax years.

DESCRIPTION	2018 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2019 DIGEST
REAL	2,408,502,730	215,245,300	99,901,960	2,723,649,990
PERSONAL	908,673,462		-253,083,529	655,589,933
MOTOR VEHICLES	0		4,376,100	4,376,100
MOBILE HOMES	5,600		0	5,600
TIMBER -100%	0		0	0
HEAVY DUTY EQUIP	15,200		23,923	39,123
GROSS DIGEST	3,317,196,992	215,245,300	-148,781,546	3,383,660,746
EXEMPTIONS	669,489,200	49,081,890	10,047,785	728,618,875
NET DIGEST	2,647,707,792	166,163,410	-158,829,331	2,655,041,871
FLPA Reimbursement Value				
Adjusted NET DIGEST	2,647,707,792	166,163,410	-158,829,331	2,655,041,871
	(PYD)	(RVA)	(NAG)	(CYD)
2018 MILLAGE RATE >>>	0.011579	2019 PROPOSED MILLAGE RATE >>>		0.011579

THIS SECTION WILL CALCULATE AUTOMATICALLY UPON ENTRY OF INFORMATION ABOVE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2018 Net Digest	PYD	2,647,707,792	
Net Value Added-Reassessment of Existing Real Property	RVA	166,163,410	
Other Net Changes to Taxable Digest	NAG	-158,829,331	
2019 Net Digest	CYD	2,655,041,871	(PYD+RVA+NAG)
2018 Millage Rate	PYM	0.011579	
Millage Equivalent of Reassessed Value Added	ME	0.00072	(RVA/CYD) * PYM
Rollback Millage Rate for 2019	RR	0.010859	PYM - ME

COMPUTATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2019 Proposed Millage Rate for this Taxing Jurisdiction exceeds the Rollback Millage Rate computed above, this section will automatically calculate the amount of increase in property taxes that is part of the notice required in O.C.G.A. Section 48-5-32.1(c) (2)	Rollback Millage Rate	0.010859
	2019 Millage Rate	0.011579
	Percentage Increase	6.63%

CERTIFICATIONS

I hereby certify that the amount indicated above is an accurate accounting of the total net assessed value added by the reassessment of existing real property for the tax year for which this rollback millage rate is being computed.

Chair, Board of Tax Assessors

Date

I hereby certify that the values and exemptions above were provided by the Board of Tax Assessors as accurate for the applicable tax years.

Tax Commissioner

Date

I hereby certify that the above is a true and correct computation of the rollback millage rate in accordance with O.C.G.A. Section 48-5-32.1 for the taxing jurisdiction for tax year 2019 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2019 is 11.579

CHECK THE APPROPRIATE PARAGRAPH BELOW THAT APPLIES TO THIS TAXING JURISDICTION

☒ If the final millage rate set by the authority of the taxing jurisdiction for tax year 2019 exceeds the rollback rate, I further certify that the required advertisements, notices, and public hearings have been conducted in accordance with O.C.G.A. Sections 48-5-32 and 48-5-32.1 as evidenced by the attached copies of the published five year history and current digest advertisement, the "Notice of Intent to Increase Taxes" showing the times and places when and where the required public hearings were held, and a copy of the press release provided to the local media.

☐ If the final millage rate set by the authority of the taxing jurisdiction for tax year 2019 does not exceed the rollback rate, I further certify that the required five year history and current digest advertisement have been published in accordance with O.C.G.A. Section 48-5-32 as evidenced by the attached copy of such advertised report

Signature of Responsible Party

Title

Date

TAX ADMINISTRATOR

8/27/2019

CITY AND INDEPENDENT SCHOOL MILLAGE RATE CERTIFICATION FOR TAX YEAR 2019

<http://www.dor.ga.gov>

Complete this form once the levy is determined, and if zero, report this information in Column 1. Mail a copy to the address below or fax to (404)724-7011 and distribute a copy to your County Tax Commissioner and Clerk of Court. This form also provides the Local Government Service Division with the millage rates for the distribution of Railroad Equipment Tax and Alternative Ad Valorem Tax.

Georgia Department of Revenue
Local Government Services Division
4125 Welcome All Road
Atlanta, Georgia 30349
Phone: (404) 724-7003



CITY NAME SOUTH FULTON		ADDRESS 5440 FULTON INDUSTRIAL BLVD		CITY, STATE, ZIP SOUTH FULTON, GA 30336		
FEI # 82-1374843	CITY CLERK DIANE WHITE	PHONE NO. 470-809-7712	FAX	EMAIL BRITNEY.GORDON@CITYOFSOUTHFULTONGA.GOV		
OFFICE DAYS / HOURS M-F/8:30-5		ARE TAXES BILLED AND COLLECTED BY THE () CITY OR (X) COUNTY TAX COMMISSIONER? LIST VENDOR, CONTACT PERSON AND PHONE NO. FULTON COUNTY TAX COMMISSIONER'S OFFICE 404-613-6100				
List below the amount & qualifications for each <u>LOCAL</u> homestead exemption granted by the City and Independent School System.						
CITY						
Exemption Amount	Qualifications	Exemption Amount		Qualifications		
30,000	Regular Homestead					
If City and School assessment is other than 40%, enter percentage millage is based on ____%. List below the millage rate in terms of mills. EXAMPLE: 7 mills (or .007) is shown as 7.000. PLEASE SHOW MILLAGE FOR EACH TAXING JURISDICTION EVEN IF THERE IS NO LEVY.						
CITY DISTRICTS	DISTRICT NO.	COLUMN 1 Gross Millage for Maintenance & Operations	COLUMN 2 Less Rollback for Local Option Sales Tax	COLUMN 3 Net Millage for Maintenance & Operation Purposes (Column 1 less Column 2)	COLUMN 4 Bond Millage (if Applicable)	COLUMN 5 Total Millage Column 3 + Column 4
List Special Districts if different from City District below such as CID's, BID's, or DA's						
City Millage Rate	55, 55C	20.995	9.416	11.579	0.000	11.579
Independent School System						0.000
Special Districts						0.000
						0.000
						0.000
						0.000
**Local Option Sales Tax Proceeds must be shown as a mill rate rollback if applicable to Independent School.						

Name of County(s) in which your city is located:

FULTON

I hereby certify that the rates listed above are the official rates for the Districts indicated for Tax Year 2018

8/27/18
Date

S. Deane White
Mayor or City Clerk